FOR MYSORE STATE

HELA. (195[illegible]) Department.

G.O. No. 2073 Education.

Dated 27th December, 1955.

[Despatch Abstract.]

Audit Report- Elementary Education-Fund Accounts- South Kanara Bd-1953-54 Recorded.

E2

Office of the Examiner of
Local Fund Accounts,
Old High Court Buildings,
First Line Beach,
Madras I

L.F. No. 7398 dated 22.11.55

Audit Report - Elementary Education Fund Accounts - South Kanara District Board - 1953-54 - replies forwarded.

Forwarded to the Secretary to Government, Health, Education and Local Administration Department (Education) with copies of replies to the Audit Report in duplicate and the resolution of the Board approving them pp 3-11 inclusive

pp 29 inclusive

Assistant Examiner.
10/11/55

To
The Secretary to Government,
Health, Education and Local
Administration Department (Edn)
Madras.

[illegible] 1953-54.

E14

District Inspector of Local Fund Accounts.

[illegible] from 22-11-1954
to 31-12-1954.

The Office of the President was held by Sri [illegible] from 1-4-53 to 30-6-53. The Board was dissolved and the Office of the Special Officer was held by Sri A.Chellingam Chettiar, I.A.S., Collector of South Arcot, from 1-7-53 to 31-3-54.

2. The receipt and payments during the year are shown in the annual account amended together with the opening and closing balances. Single cash book was maintained for both General and Elementary Education Funds. The cash balance in the cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balances of the various funds as per abstract attached to the account for March 1954 and is in agreement with the balance in the Treasury pass book after adding for outstanding cheques and uncredited revenue in hand at the close of the year.

[illegible]

3. The financial position of the Fund cannot be considered as satisfactory. The opening balance was Rs.32,222-3-2. The total receipts other than Government grants and contributions from General Funds comprised of.

[illegible]	Rs,42,068--0--0
Investments	180-11--0
School fees	11,361-----4--0
Others	5,142---4--6
Balances recovered	5,27---2--3
	5,63,940--5---9
Less refunds	38,937-15---3
	5,27,003--6--7

At this an expenditure of Rs.15,40644--2--1 was incurred excluding [illegible] of Rs.3,[illegible]-13-0 incurred by the Officer for the time for which report

was due to be drawn.

4. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of this report.

5. [illegible] - DELAY IN SETTLEMENT.

a) 103 objections involving Rs.5196-12-0 over two years old as shown below are pending settlement at the close of audit. The cause of delay in the settlement of these old objections is not apparent. Effective action may be taken to settle them very early.

YEAR	No. OF OLD OBJS.	AMOUNT.
1949-50	10	Rs. - - -
1950-51	75	2510--6--0
1951-52	18	2686--6--0
	103	5196-12--0

b) PARAGRAPH 7 OF THE AUDIT REPORT FOR THE YEAR 1950-51.
PARAGRAPH 4(b) OF THE AUDIT REPORT FOR THE YEAR 1952-53.
UDIPICHATRAM - EXPENDITURE PENDING NOT ALIENATED.

No information was available whether the alienation of the b in favour of the District Board has been sanctioned. As it is more than three years since objection was raised, the matter may be brought to the special notice of the Collector and early sanction of alienation obtained.

c) PARAGRAPH 6 OF THE AUDIT REPORT FOR THE YEAR 1951-52.
4(c) OF THE AUDIT REPORT FOR THE YEAR 1952-53.
COST OF SCHEME OF COMPULSORY ELEMENTARY EDUCATION 1950-51

The excess grant of Rs.2624/- has not yet been refunded to Government. The orders of the Government on the reference made in this regard may be communicated.

d) PARAGRAPH 7(a) OF THE AUDIT REPORT FOR THE YEAR 1951-52.
" 4(d) OF THE AUDIT REPORT FOR THE YEAR 1952-53.
ADULT LITERACY SCHOOLS - CERTS NOT RECEIVED.

The District Educational Officer in his letter L.Dis. No.1185-A/52-53 dated 7-3-54 had stated that action has been taken in the

matter. The recovery of the grant for the school at Talpe remains to be effected.

(e) PARAGRAPH 6 OF THE AUDIT REPORT FOR THE YEAR 1952-53.
EXCESS TRAVELLING ALLOWANCE.

Orders of Government clarifying the position regarding the admissibility of contingent charges at Rs.1-8-0 per teacher against only Rs.0-8-0 actually paid are awaited.

f) PARAGRAPH 7 OF THE AUDIT REPORT FOR THE YEAR 1952-53.
OTHER ITEMS OF SANCTIONED WORKS - SANCTION AWAITED.

Sanction for the additional posts in the following schools was not pointed out.

BALW	III Post
HATTIAWALLI	II Post
MADAMPITIYA.	II Post

(g) PARAGRAPH 9 OF THE AUDIT REPORT FOR THE YEAR 1952-53.

Sanction for the investigation and payment of the arrear claims detailed in item 17 of the Annual objection statement for the year 1952-53 remained to be obtained. The amount would need to be recovered.

(h) PARAGRAPH 12(g) OF THE AUDIT REPORT FOR THE YEAR 1952-53.
ITEMS AWAITING.

The acknowledgement for Rs.108/- paid towards the cost of cement had not been stamped. Proper acquittance would need to be obtained and produced.

(i) PARAGRAPH 13 OF THE AUDIT REPORT FOR THE YEAR 1952-53.
ITEMS NOT SHOWN.

Sale papers in support of the sale of usufructs in the school timber and perishable schools were not produced. The non-production is not apparent.

6. ARREAR CLAIMS - SANCTION AWAITED.

Sanction of the Board was not obtained for the payment of arrear claims of Rs.16-15-0 in the two cases detailed in item 5 of the annual objection statement.

Sanction of the Director of Public Instructions had not been obtained in respect of the payment of arrear claims of Rs.136-11-0 in [illegible]

these schools as per details noted below would be irregular and cannot be admitted in audit.

1)	AINAKIDV	42--9--0
2)	KU[illegible]RJE	3-10--0
3)	BAGRE	1-11--0
4)	[illegible]SHE	356--7--0
		404---5--0

12. EXCESS ADJUSTMENT OF BONUS ON ACCOUNT OF PAY STAFF WORKING IN THE ELEMENTARY EDUCATION SECTION.

In Voucher No.874 of March 1954 a sum of Rs.29,482/- representing contribution to General Funds on account of pay leave salary and Provident Fund Bonus of the Elementary Education establishment working in the District Board Office was credited to General Funds of this sum of Rs.1,147-8-0 represents Provident Fund Bonus for lower division clerks for the year. It was however seen that some of the lower division clerks working in the section during the year were not subscribers to Provident Fund. The adjustment of bonus on account of clerks who were not subscribers to the Provident Fund was irregular and would need to be worked out and credited back to elementary education funds.

13. SCHOOL FEE RECEIPTS - DEMAND, COLLECTION AND BALANCES NOT PRODUCED - HIGHER ELEMENTARY SCHOOLS.

According to the entries in the miscellaneous demand register a sum of Rs.1[illegible],861-4-0 was realised as school fees in the Board Higher Elementary schools. The relative demand collection and balance statements were not produced in support of the credit to verify whether any check had been exercised over the demand, collection and balances in the District Board Office.

It may be mentioned here that the demand collection and balance of the school fees realised in 1952-53 were not also produced to audit so far even though the omission was pointed out in paragraph 5 of the audit report for that year.

16. [illegible]

(1) [illegible]

The columns "Orders sanctioning the establishment" "sanctioned scale" were not posted upto date. The entries in the fly leaves were in such confusion that it was very difficult to find out who were the actual incumbents attached to the school and who were substitutes. There was no indication against the names of substitutes to show the date they joined duty in the school and when they were relieved.

2) In this reference R-14-3251/54 dated 8-3-54, the Special Officer proposed obtain a common resolution of the Board according sanction for all the posts existing in the elementary schools on 1-4-54. If this resolution is obtained it will make it convenient to bring the establishment audit register upto date atleast from 1-4-54. No further action appears to have been taken to obtain the resolution.

3) [illegible]

The closing of the register for the year was not attested by the secretary.

17. ADVANCE PENDING.

A voucher 518 of October 1953 a sum of Rs.1,200/- was drawn towards railway freight for packages of scientific articles received from the standard scientific suppliers company. The actual freight paid was only Rs.1177--8--0. The balance of Rs.22-8-0 remained to be refunded or properly accounted.

18. THE RESULT OF AUDIT:

The result of audit may be considered not satisfactory.

19. RECEIPTS AND CHARGES:

The gross receipts and charges of the year were Rs.16,22,554-15-7 and Rs.16,17,22 -15-3 respectively.

20. OBJECTIONS PENDING.

206 objections involving a sum of 44348--5--0 were pending settlement at the close of audit as detailed in the Annual Objection [illegible] and as shown below:-

ANNUAL ~~SUBSIDIARY~~ ACCOUNTS. RECEIPT AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE S. KANARA DISTRICT BOARD FOR THE YEAR 1933-34.

Credits.	ACTUALS Progressive. Total of each detailed head	Budget estimate.
~~SUBSIDIARY ACCOUNTS~~.		
B.ELEMENTARY EDUCATION ACCOUNT.		
Receipts - Ordinary.		
Opening Balance -	32,222- 3- 2	32,200
(1)* Education tax -		
Current	5,42,968- 0- 0	5,43,600
Arrears		
(2) Fees and penalties under the Elementary Education Act.	180-11- 0	150
(3) Income from investments, etc.	11,361- 4- 0	11,300
(4) School fees	3,900- 0- 0	
(5) Contributions	5,142- 4- 6	5,000
(6) Other receipts		
(7) GOVERNMENT GRANT		
(i) Under Section 37 of the Elementary Education Act-		
Current	1,36,411- 0- 0	1,36,410
Arrears		
(ii) Under proviso to Section 37 of the Elementary Education Act	2,93,001- 9- 0	6,12,600
(iii) For Compulsory Education	1,20,000- 0- 0	1,20,000
(iv) For payment of D.A.	5,00,000- 0- 0	
8) Contribution from the General Account		
(a) For payment of temporary allowances of Rs.4.	28,980- 0- 0	28,980
(b) For other purposes	12,060- 0- 0	12,060
9) Investment realized	5,288- 2- 3	4,500
10) Advances recovered	36,937-15- 2	38,000
Deduct - Refunds		
Deduct - Amount transferred to Capital.	6,362- 0- 0	
TOTAL	16,15,992-15- 7	14,36,630
~~dd-Amount relating to endowments as shown under F.Endowments Account.~~		
~~(For details vide Subsidiary Accounts.)~~		
GRAND TOTAL	16,15,992-15- 7	14,33,630

Vide B. Account:- * Note - Details of fasliwar adjustments made by Collectors are shown below.

BSIDIARY ACCOUNTS - (CONTD.)

Credits	ACTUALS Progressive Total of each detailed head.	Budget estimate.
B. Elementary Education Accoun (Contd.)		
Receipts - Capital		
1. Government grants		2,700
For compulsary Education		35,740
2. Endowment and contributions		
3. Loans		
4. Contribution from General Account Ordinary		
5. Investments realized		
6. Add-Amount transferred from Ordinary	6,362- 0- 0	
TOTAL	6,362- 0- 0	38,440
Add- ~~Amount relating to endowments as shown under F.Endowment Account.~~		
~~For details vide Subsidiary Accounts).~~		
Grand Total	6,362- 0- 0	38,440
Total, Ordinary and Capital	16,22,354-15-7	15,75,070
Grand Total, including opening balance	16,64,577- 2- 9	15,07,290
Compulsory Education		
Salaries of Masters	1,05,325- 3- 0	
D.A.	58,099- 4- 0	
lerks and Servants pay	4,237- 0- 0	
D.A	3,941- 0- 0	
House rent	6,902- 1- 0	
Contingent other items	4,719- 4- 0	
	1,83,223-13- 0	

Debits.	ACTUALS Progressive. Total of each detailed head	Budget Estimate
B. Elementary Education Account-contd.		
Expenditure - Ordinary.		
1.Staff-		
Salaries and allowances	1,013-12- 0	2,250
D.A.	551-11- 0	570
District Board Educational Officer		
Contribution for pension and leave allowance	873- 6- 0	830
Travelling allowance and contingencies	61- 1- 0	250
Masters pay	7,90,886-13- 0	9,35,000
Masters D.A.	4,26,872-13- 0	5,23,000
Clerks and servants pay	22,161- 0--0	30,750
Clerks and servants D.A.	5,892- 0- 0	12,000
Education tax - Collection charges	576- 8- 0	700
Gratuity	39,718- 5- 0	45,000
Contribution to Provident Fund B. Fund	669- 0- 0	600
Travelling allowances	571- 9- 0	2.500
Stipend of teachers sent for training		
2. Contingencies and equipment-		
Contingencies		
House-rent	38,218- 2- 0	49,750
Other items	48,126-14- 3	76,000
Equipment-		
Furniture and apparatus	27,010-12-00	45,000
Library books and maps	1,295- 3- 0	4,000
Other items-		
3. Prizes and scholarships		
4. Repairs to buildings	20,808-13- 0	16,300
5. Contribution to panchayats		200
6. Interest on and repayment of debt.		
7. Investments made		
8. Advances recoverable	3,736- 8- 0	4,500
Total	16,12,867-15- 3	17,79,250
Add-Amount relating to endowments as shown under F.Endowment Account. (For details vide Subsidiary Account)		
Grand Total	16,12,867-15- 3	17,79,250

SUBSIDIARY ACCOUNTS - (Contd.)

Debits	ACTUALS Progressive Total of each detailed head	Budget estimate.
B.Elementary Education Account-contd.		
Expenditure - Capital		
1. Lands and buildings	3,500- 0- 0	15,050
For Construction of sheds	2,862- 0- 0	23,390
2. Equipment -		
(1) Furniture and apparatus		
(2) Library books and maps.		
(3) Investments made		
(4) Other items.		
Total	6,362- 0- 0	38,840
Add - Amount relating to endowments as shown under F.Endowment Account. (For details, vide Subsidiary Account)		
Grand Total	6,362- 0- 0	38,840
Total Expenditure - Ordinary and Capital	16,19,229-15- 3	18,17,690
Total, Closing balance	35,347- 3- 6	- 3,10,400
Grand total, including closing balance	16,54,577- 2- 9	15,07,290

DISTRICT INSPECTOR OF
LOCAL FUND ACCOUNTS

Ref.E14-7508-55 South Kanara District Board Office
Mangalore, dated 20-7-1955.

From

Dr. K. K. Hegde, M.B.,B.S.,
President, Dt.Board, South Kanara

To

The Dt.Inspector of L.F.Accounts,
South Kanara.
Mangalore.

Sir,

Sub: AUDIT REPORT - South Kanara District Board-Elementary Education Fund Account for the year 1953-54 - replies - furnished

Ref: Letter L.F.No.9719-dated 14.3.55 of the Examiner of L.F.Accounts, Madras.

The duplicate copy of the Audit Report on the Elementary Education Funds for the year 1953-54 is retransmitted herewith, with replies thereto as given below (in triplicate).

5. Pending paragraphs of the Audit Report - Reports of previous years:

1949-50: There were 10 pending objections which have been replied in this office M.Dis.832/55 dated 30-6-55, & 831/55 dated 6-7-55 with reference to L.F.No.660 and 661 dated 7-1-55 of the Dt.Inspector of L.F.Accoun South Kanara.

1950-51: There were 75 pending objections. The same have been replied in this office M.Dis.No.830/55 dated 30-6-55 and 833/55 dated 30-6-55 with reference to F.R.of the Dt.Inspector of L.F.Accounts, South Kanara communicate to this office in his letter L.F.No.662 dated 7-1-55 and 663 dated 7-1-55.

1951-52: There were 18 objections pending which were communicat by the Dt.Inspector of L.F.Accounts, South Kanara in h further remarks L.F.No.664 dated 7-1-55 and 665 dated 7-1-55. The same have been replied in this office M.Dis.No.834/55 dated 6-7-55 and 835-55 dated 30-6-55.

(b) Paragraph 2 of the Audit Report [illegible] Paragraph 4 (b) of the Audit Report for the year 1952-53.
KUDUPU CHATHRAM Expenditure on building not alienat

Necessary action has been taken to alienated the land with the building. A resolution of the Dt.Board agreeing to abi by the conditions of alienation, as per Collector's Ref.No. B3-6044-54 dated 30-3-1955 will be obtained at the next meeting of the Members of the District Board.

(c) Paragraph of the Audit Report for the year 1951-52:

Para 4 (c) of the Audit Report for the year '52-53:

COST OF SCHEME OF COMPULSORY ELE.EDUCATION 1950-51:

The Government have yet to be addressed in the matter. The final action taken will be intimated in due course.

(d) Paragraph 7 (a) of the Audit Report for the year 51-52:

Paragraph 4 (d) of the Audit Report for the year 1952-53:

ADULT LITERACY SCHOOLS - Grants not received:

The Dt.Educational Officer, South Kanara has been addressed in this matter as per this office Roc.No. B14-5410-54 dated 20-1-55 and his reply is awaited.

(e) Paragraph 6 of the Audit Report for the year 1952-53:

EXCESS DRAWAL OF SUBSIDY:

The Director of Public Instruction, Madras has been addressed in the matter as per this office Roc.No. E2-8452-53 dated 30-10-1954. The Director of Public Instruction in his reply Rc.No. 1654-B4-54 dated 2-4-55 has informed that the matter has been referred to the Government and their orders are awaited.

(f) Paragraph 7 of the Audit Report for the year 1952-53:

POSTS IN EXCESS OF SANCTIONED NUMBERS - Sanction wanting:

The matter is under correspondence with the Headmasters concerned as per this office Rc.No.13146-E17-54 Proper sanction will be pointed out during local audit.

(g) Paragraph 9 of the Audit Report for the year 1952-53:

The objection has been replied as per this office F.Dis.No.3978-54 dated 22-4-1954. The connected papers will be shown during local audit.

(h) Paragraph 12 (c) of the Audit Report for the year 52-53:

ACKNOWLEDGEMENTS WANTING:

The objection has already been shown and dropped on 14-6-1955.

1. Paragraph 13 of the Audit Report for the year 1952-53:
PAPERS NOT SHOWN:

The required sale papers F.Dis.No.24578/54 (R.F.69) and F.Dis.No.9401-53 (R.F.69) will be produced during local audit.

6. Arrear claims - sanction wanting:

Rs.16-16-0: The circumstances under which the payments were made without sanction of the Board have been explained as per this office F.Dis.2921-55 dated 22-6-55 with reference to L.F.No.737 dated 1-2-55.

Item No.6 of the Annual Objection Statement for 1953-54

The Director of Public Instruction has accorded sanction for the payment of arrear claims for Rs.7-15-0, 9-8-0 5-15-0, 6-14-0 and Rs.7-10-0 as per his L.Dis.No.2023-B3-53 dated 18-8-53 vide this office Vr. 3/54. The Director of Public Instruction, Madras is being addressed through the Examiner of L.F.Accounts, Madras (~~as per this office Roc.No. B17-55 dated - -7-55~~) for investigation of claims and sanction of payment in respect of amount paid Rs.101-12-0 33-11-0 and 13-6-0 paid in Vrs. No.514/10-53, 636/12-53 and 839/2-54 respectively.

7. Acknowledgements wanting:

The acknowledgement obtained from the Standard Scientif Supplies vide this office Roc.No.26409-E2-51 will be produced during local audit.

8. Sanction wanting

The objections have been replied as per this office N.Dis. No. 2921-55 dated 22-6-1955 and the connected papers will be produced during local audit except in the case of item No.19 for which sanction is being obtained separately.

9. Papers not shown:

The objection has been replied as per this office N.Dis No.2921-55 dated 22-6-1955 and the connected paper will be shown during local audit.

10. Grant due - Not drawn in full:

The balance of Rs.63,224-0-0 has been sanctioned by the Government in their orders No. 36 Education dated 10-1-1955 The same has been adjusted to District Board Funds as per N.B.No. 143/23-2-55. The connected file D.Dis.No.12632/54 dated 1-4-1955 will be produced during local audit.

11. Recognition wanting:

Recognition to the following schools have been pointed out and the connected numbers of the file noted against the schools will be pointed out during local audit.

(1) Ainakidu - Temporary recognition up to 31-5-55 - vide this office D.Dis.No.15851/53

(2) Kukkuje - Temporary recognition up to 31-5-55 - vide this office D.Dis.No.14564/54

(3) Bajre - do do

(4) Averahe - Temporary recognition up to 31-5-55 vide this office L.Dis.No.29822/53

12. Excess adjustment of Bonus on account of the staff working in the Elementary Education Section:

The Bonus has been adjusted to General Funds on the strength of sanctioned posts of Elementary Education Section, (i.e.1/16 th of the maximum of the sanctioned scale of pay of

the post as per G.O.No.647 dated 25th March 1952).

13. School Fee Receipts - Demand,Collection & Balances not produced - Higher Ele.Schools:

The Demand, Collection & Balance statements for the year 1952-53 and 1953-54 along with the Miscellaneous Demand Register will be produced during local audit.

14. Delays in disbursements and temporary misappropriations:

(i) The circumstances under which the payment was delayed has been investigated and a Censure has been awarded to the Headmaster as per this office D.Dis.No. 608/53 dated 25-11-1954.

(ii) As a punishment the Headmaster's increment has been postponed by one year without cummulative effect, excluding the periods of leave taken and debarred from being a Headmaster for a period of one year from the date of reversion. (D.Dis.No.25911-53).

(iii) The teacher was chargesheeted for the above temporary misappropriation case. Though the salary was received by the Headmaster on 17-11-53 the rent was paid to the owner of the building on 2-1-1954 correcting the date of receipt of rent furnished by the building owner as "17-11-1953". As his explanation is unsatisfactory he has been debarred from the post of Headmaster.vide th office D.Dis.29501-53 which will be produced during local Prompt action regarding the watching of acquittance rolls was taken and the pay of the teacher for the succeeding month was withheld and the teacher was punish -ed by reducing his pay by Rs.1-0-0 for a period of one year - vide D.Dis.No. 29421/55

15. Tools and Plant registers - not verified:

The registers of tools and plant are being brought -to-date and will be produced during local audit.

16. Maintenance of Registers - Defects:

1) ESTABLISHMENT AUDIT REGISTER:

(1) The defects have been since rectified and the current registers are being maintained properly.

(2) Out of the 29 posts objected by the Dt.Inspector of L.F.Accounts, South Kanara in the previous audit objection statements sanction to the 11 posts have been traced out. The common resolution of the Board will be obtained as soon as the sanction to the remaining posts are traced out.

2. MISCELLANEOUS REGISTER:

The closing of the register for the year 1953-54 attested by the Secretary will be produced during local audit.

17. Advances pending:

The balance of Rs.22-8-0 (twenty two and annas eight only) paid from the head " advances - recoverable " has been adjusted as per Vr. No. 157 dated 2-6-1955.

R. Rao

For President,
District Board, South Kanara.

hys/22-7-55.
spare copies to :

Extract from the proceedings of the meeting of the members of the SOUTH KANARA DISTRICT BOARD held on 23-7-55.

-3. Read letter L.F.No.9712/ dated 14-3-1955 of the Examiner of L.F.Accounts, Madras, enclosing Audit Report in duplicate on the Elementary Education Funds of South Kanara District Board for the year 1953-54 and calling for resubmission of the duplicate copy of the report with replies in triplicate.

Also draft replies to the Audit Report.

RESOLUTION: " Draft replies approved "

(sd) K.K. Hegde

PRESIDENT
DISTRICT BOARD, SOUTH KANARA.

/True extract/

hys/27-7-55

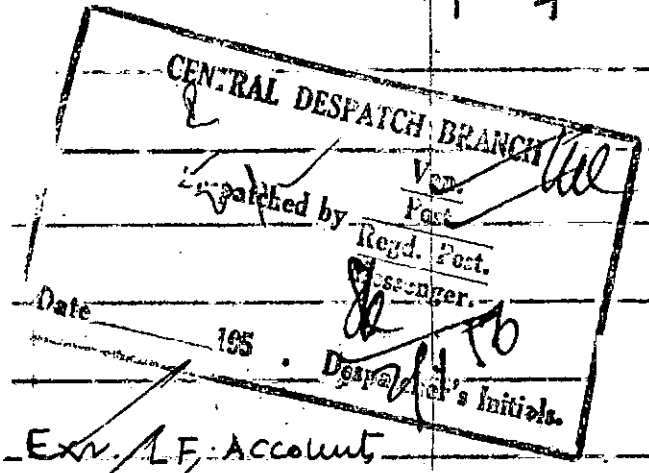
for President, Dt.Board, S.K.

287

C.NO.116734.E2.55.

sub: Audit Report Ele. Edn. Fund Accounts South Kanara Dt. 30-1953-54 Recorded

p.1cf Ref: From the Exr. of L.F. Accts L.F. No. 7398 dt 22.11.55.



G.O. Ms No. 2013 Edn dt 27/12/55

Recorded

21.12.55.

The Exr. L.F. Accounts

The DDB S. Kanara

The DPI (with the A. report below)